

## **EXHIBIT 62**

## Requirement 1 (A)



***Puerto Rico Department of Treasury***  
***Treasury Single Account ("TSA") FY 2018 Cash Flow***  
***First Quarter FY2018***

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Term	Definition
<b>AACA</b>	- Automobile Accident Compensation Administration, or Administración de Compensaciones por Accidentes de Automoviles, is a component unit of the Commonwealth of Puerto Rico.
<b>Act 154</b>	- Act 154 means Act No. 154-2010, which, inter alia, imposes a temporary excise tax on the acquisition by multinationals of certain property manufactured or produced in whole or in part in Puerto Rico and on the acquisition of certain manufacturing services carried out in Puerto Rico. The Act 154 temporary excise tax expires on December 31, 2017.
<b>AFI/RBC</b>	- Infrastructure Financing Authority.
<b>Agency Collections</b>	- Collections made by central government agencies at collection posts for services rendered by the agencies as well as fees, licenses, permits, fines and others.
<b>ASC</b>	- Compulsory Liability Insurance, private insurance company.
<b>ASSMCA</b>	- Administración de Servicios de Salud Mental y Contra la Adicción, or Mental Health and Addiction Services Administration, is an agency of the Commonwealth of Puerto Rico.
<b>Bank Checks Paid</b>	- A report provided by the Bank that is utilized to determine vendor payments.
<b>Checks in Vault</b>	- Refers to checks issued but physically kept in vault.
<b>Collections</b>	- Collections made by the Department of the Treasury (Treasury) at collection posts and/or the Treasury revenue collection systems; such as income taxes, excise taxes, fines and others.
<b>DTPR</b>	- Department of the Treasury of Puerto Rico.
<b>EQB</b>	- Environmental Quality Board, or Junta Calidad Ambiental, is an agency of the Commonwealth of Puerto Rico.
<b>ERS</b>	- Employees Retirement System means the Employees Retirement System of the Government of the Commonwealth of Puerto Rico, a statutory trust created by Act No. 447 of May 15, 1951, as amended, to provide pension and other benefits to retired employees of the Commonwealth, its public corporations and municipalities. ERS is a fiduciary fund of the Commonwealth of Puerto Rico for purposes of the Commonwealth's financial statements.
<b>General Fund</b>	- General Fund (Operating Fund) means the Commonwealth principal operating fund; disbursements from such fund are generally approved through the Commonwealth's annual budgeting process.
<b>DTPR Collection System</b>	- This is the software system that DTPR uses for collections.
<b>HTA</b>	- Puerto Rico Highways and Transportation Authority, a public corporation and a component unit of the Commonwealth of Puerto Rico.
<b>JRS</b>	- Judiciary Retirement System means the Retirement System for the Judiciary of the Commonwealth of Puerto Rico, a statutory trust created to provide pension and other benefits to retired judges of the Judiciary Branch of the Commonwealth. JRS is a fiduciary fund of the Commonwealth of Puerto Rico for purposes of the Commonwealth's financial statements.
<b>Net Payroll</b>	- Net payroll is equal to gross payroll less tax withholdings and other deductions.
<b>Nutrition Assistance Program</b>	- NAP, or the Nutrition Assistance Program, also known as PAN, or Programa de Asistencia Nutricional is a federal assistance nutritional program provided by the United States Department of Agriculture (USDA) solely to Puerto Rico.
<b>PR Solid Waste</b>	- Puerto Rico Solid Waste Authority.
<b>PRHA</b>	- Puerto Rico Housing Authority.
<b>PRIFAS</b>	- Puerto Rico Integrated Financial Accounting System.
<b>Reconciliation Adjustment</b>	- Reserve account in DTPR cash flow, related to E&Y's Expense Reconciliation Adjustment as per the Fiscal Plan certified on March 13, 2017.
<b>RHUM System</b>	- This is the software system that DTPR uses for payroll.
<b>SIFC</b>	- State Insurance Fund Corporation.
<b>Special Revenue Funds</b>	- Commonwealth governmental funds separate from the General Fund that are created by law, are not subject to annual appropriation and have specific uses established by their respective enabling legislation. Special Revenue Funds are funded from, among other things, revenues from federal programs, tax revenues assigned by law to public corporations and other third parties, fees and charges for services by agencies, dividends from public corporations and financing proceeds.
<b>SSA</b>	- Social Security Administration.
<b>TRS</b>	- Teachers Retirement System means the Puerto Rico System of Annuities and Pensions for Teachers, a statutory trust created to provide pension and other benefits to retired teachers of the Puerto Rico Department of Education and to the employees of the Teachers Retirement System. TRS is a fiduciary fund of the Commonwealth of Puerto Rico for purposes of the Commonwealth's financial statements.
<b>TSA</b>	- TSA means Treasury Single Account, the Commonwealth's main operational bank account (concentration account) in which a majority of receipts from Governmental funds are deposited and from which most expenses are disbursed. TSA receipts include tax collections, charges for services, intergovernmental collections, the proceeds of short and long-term debt issuances and amounts held in custody by the Secretary of the Treasury for the benefit of the Commonwealth's fiduciary funds. Only a portion of the revenues received by the TSA is included in the annual General Fund budget presented to the Puerto Rico Legislative Assembly for approval. Other revenues are separately assigned by law to certain agencies or public corporations but still flow through the TSA.
<b>Unrecorded Invoices</b>	- Invoices that have been physically captured but are currently being manually entered into an Excel ledger DTPR. These invoices have not been captured in the accounting system.

## **Introduction**

- *Enclosed is the Treasury Single Account ("TSA") cash flow report for the Fiscal Quarter Ended September 30, 2018, supporting schedules and budget to actual variance analysis.*
- *TSA means the Commonwealth's main operational account in which substantially most Governmental public funds are deposited and from which most expenses are disbursed.*
- *Receipts in the TSA include tax collections (including revenues assigned to certain public corporations and pledged for the payment of their debt service), charges for services, intergovernmental collections (such as reimbursements from Federal assistance grants), the proceeds of short and long-term debt issuances, and other receipts. Only a portion of the revenues received by the TSA is included in the annual General Fund budget presented to the Puerto Rico Legislative Assembly for approval. Other revenues are separately assigned by law to certain agencies or public corporations but still flow through the TSA. Furthermore, from time to time, the TSA also includes amounts held in custody by the Secretary of the Treasury for the payment of current pension benefits, including amounts deposited by the ERS, TRS and JRS.*
- *Disbursements from the TSA include payroll and related costs, vendor and operational disbursements (including those reimbursed by Federal assistance grants and funded from Retained Revenues), welfare expenditures, capital outlays, debt service payments, required budgetary formulas and appropriation payments, pass-through payments of pledged revenues to certain public corporations, tax refunds, payments of current pension benefits and other disbursements.*
- *Data for TSA inflows/outflows is reported from various systems:*
  - Cash Flow Actual Results - Source for the actual results is the TSA Cash Flow.*
  - Schedule A - Collections - Source for collections information is the DTPR collections system.*
  - Schedule B - Agency Collections - Source for the agency collections is DTPR.*
  - Schedule C - Federal Fund Receipts - Source for the federal funds receipts is DTPR.*
  - Schedule D - Net Payroll - Source for net payroll information is the DTPR Rhum Payroll system.*
  - Schedule E - Vendor Payments - The source for vendor payments is the Bank checks paid report and a report from the DTPR PRIFAS system.*
  - Schedule F - Other Legislative Appropriations - Source for the other legislative appropriations is DTPR.*
  - Schedule G - Central Government - Partial Inventory of Known Short Term Obligations - Sources are DTPR.*
- *Data limitations and commentary:*
  - The government has focused on the seven schedules above for which access to reliable, timely, and detailed data is available to support these items. The government continues to work with DTPR and other parties to access additional reliable data that would help us provide detail in the future for other line items in the Cash Flow.*

### **FY 2018 TSA Forecast Key Assumptions**

- *The FY 2018 Treasury Single Account cash flow forecast was prepared at the beginning of the fiscal year based on the approved FY 2018 Budget, was projected monthly through June 2018, and is used as the benchmark against which weekly results are measured. As a result of material economic and operational changes stemming from Hurricane Maria, DTPR is in the process of developing a reforecast of TSA cash flows to year-end. Until that time, the original TSA forecast will continue to serve as the measure for weekly cash flow variances.*
- *Forecast collections and disbursements through the General Fund and Federal Fund are consistent with the approved FY 2018 Budget, with the exception of payroll outlays which were forecast based on run-rate cash disbursement trends, and budget reserves which are non-cash and do not impact the TSA direct cash flows.*
- *TSA General Fund inflows are "gross" collections and therefore higher than presented in the approved FY 2018 Budget, which considers General Fund revenues net of current year tax refunds (estimated \$480mm).*
- *In addition to tax refunds disbursed in FY 2018 for the current tax year (totaling \$480mm), forecast considers repayment of deferred tax refunds from CY 2016 and prior, totaling approx. \$270mm.*
- *Payroll outlays are based on FY 2017 actual results, less savings measures; inclusive of segregated employee contributions (\$349mm for the year). Payroll disbursed through the TSA is done so on a bi-weekly basis, approximately on the 15th and 30th of each month.*
- *Pensions reflect the implementation of the pay-as-you-go model in FY 2018. Retirement system inflows represents deposits from municipalities and corporations net of administrative expenses. Figures also include asset sales, occurring in July 2017.*
- *Assumes collections and outlays of Federal Funds are equal in FY 2018 (zero net cash impact), excluding potential timing impact.*
- *Clawback funds set aside prior to June 2016 (approx. \$146mm held at BPPR accounts and \$144mm held at GDB) are excluded from the cash balance.*
- *Assumes \$592mm of Reconciliation Adjustment as per the approved FY 2018 Budget and March 13 certified Fiscal Plan, which is projected separately from supplier payments and distributed evenly over 12 months. No further provision has been made for potential contingent liabilities against the government.*
- *The forecast assumes that beginning November 2017, COFINA SUT collections flow to the General Fund and are available to the TSA for operational purposes, totaling approx. \$316mm in incremental collections in the forecast. To date these funds have flown, and are expected to continue to flow, to the COFINA bank account (BNY Mellon), which will create a weekly variance from November-forward.*

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As of September 30, 2017

TSA Cash Flow Actual Results vs. 1Q FY 2018 Forecast (a)

	Actual 1Q 2018	Forecast 1Q 2018	Variance 1Q 2018	Comments (j)
(figures in \$000s)				
<b>General &amp; Special Revenue Fund Inflows</b>				
1 Collections (b)	\$1,688,491	\$1,711,057	(\$22,566)	1 Outperformance of Non-Resident Withholding Taxes and Corporate Income Taxes relative to July and August projections offset by loss of collections in the last two weeks of Sep. following Maria.
2 Agency Collections	90,691	139,732	(49,041)	2 Primarily driven by lower collections from the Departments of Health and Treasury due to Maria.
3 Sales and Use Tax	265,936	246,100	19,836	3 SUT collections exceeded projections by \$28M in July and August. September collections in line with forecast despite Maria.
4 Excise Tax through Banco Popular	190,832	190,672	160	
5 Rum Tax	80,363	51,600	28,763	
6 Electronic Lottery	—	40,669	(40,669)	6 1Q payment not yet received due to technical issues stemming from Hurricane Maria. This remittance is expected to be received the week of 12/29.
7 Subtotal - General & Special Revenue Fund Inflows	\$2,316,312	\$2,379,830	(\$63,517)	
<b>Retirement System Inflows</b>				
8 Contributions From Pension Systems	—	96,608	(96,608)	8 Pension inflows currently in separate held non-TSA bank account. Funds expected to be deposited into TSA in 2Q.
9 Pension System Asset Sales	390,480	390,480	(0)	
10 Subtotal - Retirement System Inflows	\$390,480	\$487,088	(\$96,608)	
<b>Other Inflows</b>				
11 Federal Fund Receipts	1,137,906	1,416,435	(278,529)	11 The QTD variance in federal fund receipts is partially offset by decreases in vendor disbursements and federal fund appropriations to ASES. The remaining variance is timing related.
12 Other Inflows (c)	94,928	71,598	23,330	
13 Interest earned on Money Market Account	1,023	—	1,023	
14 GDB Transactions	—	28,766	(28,766)	14 Offset by variance in outflows.
15 Tax Revenue Anticipation Notes	—	—	—	
16 Subtotal - Other Inflows	\$1,233,858	\$1,516,799	(\$282,941)	
17 <b>Total Inflows</b>	<b>\$3,940,650</b>	<b>\$4,383,717</b>	<b>(\$443,066)</b>	
<b>Payroll Outflows</b>				
18 Net Payroll (d)	404,583	403,639	(944)	
19 Other Payroll Related Costs - (SSA, SIFC, Health Insurance) (e)	256,570	322,267	65,697	19 Payment of employee contributions into pension system not made not until 2Q.
20 Gross Payroll - PR Police Department (f)	168,710	177,780	9,070	
21 Subtotal - Payroll and Related Costs	\$829,862	\$903,685	\$73,823	
<b>Pension Outflows</b>				
22 Pension Benefits	523,122	538,675	15,553	
23 Pension Paygo Outlays on Behalf of Public Corporations	—	21,634	21,634	
24 Subtotal - Pension Related Costs	\$523,122	\$560,309	\$37,187	
<b>Appropriations - All Funds</b>				
25 Health Insurance Administration - ASES	542,454	631,036	88,582	25 Timing-related. Expected to reverse in 2Q.
26 University of Puerto Rico - UPR	167,080	167,080	(0)	
27 Muni. Revenue Collection Center - CRIM	54,932	54,933	0	
28 Highway Transportation Authority - HTA	42,089	54,451	12,362	
29 Public Buildings Authority - PBA	22,654	17,453	(5,201)	
30 Other Government Entities	116,793	153,091	36,298	30 Timing-related. Expected to reverse in 2Q.
31 Subtotal - Appropriations - All Funds	\$946,003	\$1,078,044	\$132,041	
<b>Other Disbursements - All Funds</b>				
32 Vendor Disbursements (g)	617,320	819,832	202,512	32 Invoice entry has been hindered due to technical issues stemming from Hurricane Maria. Manual invoice data entry is the main driver of slower invoice processing. This variance is expected to reverse throughout the course of the year as technical issues are resolved.
33 Other Legislative Appropriations (h)	91,416	93,255	1,840	
34 Tax Refunds	204,290	164,286	(40,004)	34 Disbursing tax refunds at a faster pace than projected. Variance expected to reverse in 2Q.
35 Nutrition Assistance Program	496,915	501,665	4,749	
36 Other Disbursements	19,503	43,766	24,263	36 Offset by GDB Transactions variance in inflows (line 14).
37 Reconciliation Adjustment	—	148,000	148,000	37 Reconciliation Adjustment deferred to 2Q.
38 Subtotal - Other Disbursements - All Funds	\$1,429,444	\$1,770,804	\$341,359	
39 <b>Total Outflows</b>	<b>\$3,728,431</b>	<b>\$4,312,841</b>	<b>\$584,410</b>	
40 <b>Net Cash Flows</b>	<b>\$212,219</b>	<b>\$70,876</b>	<b>\$141,344</b>	
41 Bank Cash Position, Beginning (i)	1,798,997	1,798,997	—	
42 <b>Bank Cash Position, Ending (i)</b>	<b>\$2,011,217</b>	<b>\$1,869,873</b>	<b>\$141,344</b>	

Footnotes:

(a) Figures in forecast period correspond to original TSA liquidity plan projections, which was developed in July 2017 based on the Approved Budget, General Fund Revenue projections, and other input from the Hacienda and AAFAF teams.

(b) Includes collections flowing through DTPR collection system. Further detail provided in Schedule A.

(c) Inflows related to the State Insurance Fund, the Department of Labor and Human Resources, the Commissioner of Financial Institutions, and others.

(d) Payroll is paid bi-weekly approximately on the 15th and 30th of each month.

(e) Disbursements to third-party entities for various employee withholdings such as social security, insurance, and other fringe benefits and deductions.

(f) Police payroll is reflected individually because it is paid through a separate bank account. Also, the police payroll line item shown in the TSA cash flow is represented as gross (i.e. inclusive of Other Payroll Related items).

(g) Includes payments to third-party vendors as well as intergovernmental payments to other agencies.

(h) This refers to General Fund appropriations to entities with separate Treasuries from the TSA, such as Legislative Assembly, Correctional Health, Comprehensive Cancer Center, and others.

(i) Excludes Banco Popular account with balance of approximately \$146mm; Amounts deposited in GDB subject to GDB restructuring.

(j) Unless otherwise stated below, variances are either not material in nature or are expected to reverse in the short term.



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As of September 30, 2017

TSA Cash Flow Actual Results - Monthly

(figures in \$000s)		Schedule	Actual July	Actual August	Actual September	YTD 1Q 2018
<b>General &amp; Special Revenue Fund Inflows</b>						
1	Collections (a)	A	\$597,048	\$522,773	\$568,670	\$1,688,491
2	Agency Collections	B	38,220	40,273	12,198	90,691
3	Sales and Use Tax		91,573	102,656	71,708	265,936
4	Excise Tax through Banco Popular		64,140	47,077	79,614	190,832
5	Rum Tax		6,905	47,457	26,001	80,363
6	Electronic Lottery		—	—	—	—
7	Subtotal - General & Special Revenue Fund Inflows		\$797,886	\$760,236	\$758,191	\$2,316,312
<b>Retirement System Inflows</b>						
8	Contributions From Pension Systems		—	—	—	—
9	Pension System Asset Sales		390,480	—	—	390,480
10	Subtotal - Retirement System Inflows		\$390,480	—	—	\$390,480
<b>Other Inflows</b>						
11	Federal Fund Receipts	C	419,780	447,057	271,070	1,137,906
12	Other Inflows (b)		28,215	42,927	23,786	94,928
13	Interest earned on Money Market Account		402	475	146	1,023
14	GDB Transactions		—	—	—	—
15	Tax Revenue Anticipation Notes		—	—	—	—
16	Subtotal - Other Inflows		\$448,397	\$490,458	\$295,003	\$1,233,858
17	<b>Total Inflows</b>		<b>\$1,636,762</b>	<b>\$1,250,695</b>	<b>\$1,053,193</b>	<b>\$3,940,650</b>
<b>Payroll Outflows</b>						
18	Net Payroll (c)	D	134,257	136,128	134,198	404,583
19	Other Payroll Related Costs - (SSA, SIFC, Health Insurance) (d)		97,008	91,980	67,582	256,570
20	Gross Payroll - PR Police Department (e)		64,296	55,402	49,011	168,710
21	Subtotal - Payroll and Related Costs		\$295,562	\$283,510	\$250,791	\$829,862
<b>Pension Outflows</b>						
22	Pension Benefits		183,342	169,067	170,714	523,122
23	Pension Paygo Outlays on Behalf of Public Corporations		—	—	—	—
24	Subtotal - Pension Related Costs		\$183,342	\$169,067	\$170,714	\$523,122
<b>Appropriations - All Funds</b>						
25	Health Insurance Administration - ASSES		218,953	195,994	127,507	542,454
26	University of Puerto Rico - UPR		55,693	55,693	55,693	167,080
27	Muni. Revenue Collection Center - CRIM		18,311	18,311	18,311	54,932
28	Highway Transportation Authority - HTA		12,717	15,002	14,370	42,089
29	Public Buildings Authority - PBA		5,859	5,859	10,935	22,654
30	Other Government Entities		37,845	48,256	30,693	116,793
31	Subtotal - Appropriations - All Funds		\$349,378	\$339,116	\$257,509	\$946,003
<b>Other Disbursements - All Funds</b>						
32	Vendor Disbursements (f)	E	221,940	277,785	117,595	617,320
33	Other Legislative Appropriations (g)	F	28,141	33,677	29,598	91,416
34	Tax Refunds		74,313	108,065	21,911	204,290
35	Nutrition Assistance Program		165,820	171,400	159,695	496,915
36	Other Disbursements		33,766	9,267	(23,530)	19,503
37	Reconciliation Adjustment		—	—	—	—
38	Subtotal - Other Disbursements - All Funds		\$523,980	\$600,194	\$305,270	\$1,429,444
39	<b>Total Outflows</b>		<b>\$1,352,262</b>	<b>\$1,391,886</b>	<b>\$984,283</b>	<b>\$3,728,431</b>
40	<b>Net Cash Flows</b>		<b>\$284,501</b>	<b>(\$141,191)</b>	<b>\$68,910</b>	<b>\$212,219</b>
41	Bank Cash Position, Beginning (h)		1,798,997	2,083,498	1,942,306	1,798,997
42	<b>Bank Cash Position, Ending (h)</b>		<b>\$2,083,498</b>	<b>\$1,942,306</b>	<b>\$2,011,217</b>	<b>\$2,011,217</b>

Footnotes:

(a) Includes collections flowing through DTPR collection system. Further detail provided in Schedule A.

(b) Inflows related to the State Insurance Fund, the Department of Labor and Human Resources, the Commissioner of Financial Institutions, and others.

(c) Payroll is paid bi-weekly approximately on the 15th and 30th of each month.

(d) Disbursements to third-party entities for various employee withholdings such as social security, insurance, and other fringe benefits and deductions.

(e) Police payroll is reflected individually because it is paid through a separate bank account. Also, the police payroll line item shown in the TSA cash flow is represented as gross (i.e. inclusive of Other Payroll Related items).

(f) Includes payments to third-party vendors as well as intergovernmental payments to other agencies.

(g) Refers to General Fund appropriations to entities with separate Treasuries from the TSA such as Legislative Assembly, Correctional Health, Comprehensive Cancer Center, and others.

(h) Excludes Banco Popular Account with balance of approximately \$146mm; Amounts deposited in GDB subject to GDB restructuring.



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Schedule A: Collections Detail

As of September 30, 2017

(figures in \$000s)				
	Actual July	Actual August	Actual September	YTD 1Q 2018
<b>General Fund:</b>				
1 Individuals	\$161,897	\$128,402	\$137,383	\$427,681
2 Corporations	91,567	42,455	157,668	291,689
3 Non Residents Withholdings	56,424	24,998	53,175	134,597
4 Act 154	142,901	134,702	98,094	375,698
5 Alcoholic Beverages	13,785	22,597	12,467	48,849
6 Cigarettes	12,789	11,437	7,001	31,226
7 Motor Vehicles	30,540	30,675	11,821	73,035
8 Other General Fund	22,327	22,915	14,030	59,271
9 <b>Total General Fund</b>	<b>\$532,229</b>	<b>\$418,179</b>	<b>\$491,638</b>	<b>\$1,442,046</b>
<b>Retained Revenues: (a)</b>				
10 AACA Pass Through	6,332	6,686	2,750	15,769
11 AFI/RBC Pass Through	706	848	318	1,872
12 ASC Pass Through	6,885	8,468	2,713	18,066
13 HTA Pass Through	38,093	49,261	40,062	127,416
14 Total Other Retained Revenues	6,970	7,289	4,076	18,335
15 <b>Total Retained Revenues</b>	<b>\$58,987</b>	<b>\$72,552</b>	<b>\$49,919</b>	<b>\$181,458</b>
16 <b>Total Collections from DTPR Collections System</b>	<b>\$591,216</b>	<b>\$490,731</b>	<b>\$541,557</b>	<b>\$1,623,504</b>
17 Collections Adjustments to TSA Cash Flow (b)	\$5,831	\$32,042	\$27,113	\$64,987
18 <b>Total Collections</b>	<b>\$597,048</b>	<b>\$522,773</b>	<b>\$568,670</b>	<b>\$1,688,491</b>

Source: DTPR, collection system

**Footnotes:**

(a) Retained revenue collections are conditionally assigned to specific public corporations. Collections of these revenues are through accounts referred to as "pass-through" accounts.

(b) Due to timing. Funds are deposited in the collections post account approximately two business days prior to being deposited into the TSA.

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**As of September 30, 2017**

*Schedule B: Agency Collections Detail*

<i>(figures in \$000s)</i>				
<u>Agency</u>				
	Actual July	Actual August	Actual September	YTD 1Q 2018
1 Health	\$9,990	\$13,925	\$3,171	\$27,086
2 Treasury	3,230	1,874	2,292	7,396
3 Education	555	233	132	920
4 Natural and Environ. Resources	1,433	990	471	2,895
5 Horse Racing Industry and Sport Adm.	385	557	288	1,230
6 Emergency Medical Services Corps	556	561	167	1,284
7 Treasury	8,809	251	60	9,120
8 Office Commissioner of Insurance	250	230	912	1,392
9 Labor and Human Resources	1,380	6,297	306	7,983
10 Human Resources Office	250	270	41	560
11 Public Services Commission	310	368	69	748
12 Environmental Quality Board	232	177	78	487
13 Correction and Rehabilitation	506	702	372	1,580
14 General Services Adm.	673	674	289	1,636
15 Industrial Tax Exemption Office	141	129	75	345
16 Housing	987	307	306	1,601
17 Permit Mg. Office & Planning Board	196	214	106	516
18 Office Finan. Inst. Commissioner	3,057	5,267	382	8,707
19 Others (a)	5,281	7,246	2,679	15,206
20 <b>Total</b>	<b>\$38,220</b>	<b>\$40,273</b>	<b>\$12,198</b>	<b>\$90,691</b>

Source: DTPR

Footnotes:

(a) Inflows related to ASSMCA, Department of Transportation and Public Works, Firefighters Corps, Department of Agriculture, and others.

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**As of September 30, 2017**

*Schedule C: Federal Funds Receipts Detail*

	Actual	Actual	Actual	YTD
	July	August	September	1Q 2018
<i>(figures in \$000s)</i>				
<b><u>Agency</u></b>				
1 Adm. Socioeconomic. Dev. Family	\$165,198	\$184,781	\$160,157	\$510,135
2 Health	181,695	156,492	79,878	418,065
3 Education	58,884	70,221	20,918	150,023
4 Vocational Rehabilitation Adm.	2,060	3,041	—	5,102
5 Families and Children Adm.	1,303	8,285	—	9,588
6 Environmental Quality Board	778	2,017	369	3,165
7 Family	290	316	118	724
8 Others (a)	9,572	21,905	9,629	41,105
9 <b>Total</b>	<b>\$419,780</b>	<b>\$447,057</b>	<b>\$271,070</b>	<b>\$1,137,906</b>

Source: DTPR

**Footnotes:**

(a) Inflows related to the Human Resources Office, Public Services Commission, Environmental Quality Board, Department of Correction and Rehabilitation, and others.

Puerto Rico Department of Treasury | AAFAF  
Schedule D: Net (a) Payroll Detail

As of September 30, 2017

		Actual	Actual	Actual	YTD
		July	August	September	1Q 2018
<i>(figures in \$000s)</i>					
<b>General Fund</b>					
1	Education	\$50,388	\$51,799	\$53,826	\$156,013
2	Correction and Rehab	9,274	12,061	9,220	30,554
3	Health	4,293	4,628	3,936	12,856
4	All Other Agencies (b)	34,558	35,772	33,048	103,378
5	<b>Total General Fund</b>	<b>\$98,512</b>	<b>\$104,260</b>	<b>\$100,028</b>	<b>\$302,801</b>
<b>Special Revenue Funds</b>					
6	Education	49	10	5	64
7	Correction and Rehab	—	—	—	—
8	Health	1,173	1,244	1,001	3,417
9	All Other Agencies (b)	6,635	5,603	5,060	17,299
10	<b>Total Special Revenue Funds</b>	<b>\$7,858</b>	<b>\$6,857</b>	<b>\$6,066</b>	<b>\$20,780</b>
<b>Federal Funds</b>					
11	Education	18,100	16,523	15,663	\$50,286
12	Correction and Rehab	21	22	22	65
13	Health	3,687	3,662	3,317	10,666
14	All Other Agencies (b)	5,759	5,579	5,583	16,920
15	<b>Total Federal Funds</b>	<b>\$27,566</b>	<b>\$25,787</b>	<b>\$24,584</b>	<b>\$77,937</b>
16	<b>Total Net Payroll from Payroll System</b>	<b>\$133,936</b>	<b>\$136,903</b>	<b>\$130,678</b>	<b>\$401,518</b>
17	<b>Unreconciled Net Payroll (c)</b>	<b>\$321</b>	<b>(\$775)</b>	<b>\$3,520</b>	<b>\$3,065</b>
18	<b>Total Net Payroll (d)</b>	<b>\$134,257</b>	<b>\$136,128</b>	<b>\$134,198</b>	<b>\$404,583</b>

Source: DTPR, RHUM system

Footnotes:

(a) Net payroll data provided by DTPR allows for a reliable break down analysis.

(b) Includes Firefighter Corps, National Guard, Public Housing Administration, Natural Resources Administration, and others.

(c) Due to timing. In addition, EQB net payroll is not included in RHUM payroll system and has not been provided by DTPR.

(d) Net payroll is equal to gross payroll less tax withholdings and other deductions.

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*Schedule E: Vendor Disbursements Detail*

**As of September 30, 2017**

		Actual	Actual	Actual	YTD
		July	August	September	1Q 2018
<i>(figures in \$000s)</i>					
<b>General Fund</b>					
1	Education	\$38,206	\$42,459	\$23,174	\$103,839
2	Justice	3,588	2,338	602	6,528
3	Health	19,809	6,902	1,014	27,726
4	All Other Agencies (a)	45,430	83,208	30,298	158,936
5	<b>Total General Fund</b>	<b>\$107,033</b>	<b>\$134,906</b>	<b>\$55,088</b>	<b>\$297,028</b>
<b>Special Revenue Funds</b>					
6	Education	8,766	9,609	414	18,789
7	Justice	193	2,145	71	2,409
8	Health	10,880	18,528	5,513	34,921
9	All Other Agencies (a)	24,983	32,660	8,746	66,389
10	<b>Total Special Revenue Funds</b>	<b>\$44,822</b>	<b>\$62,942</b>	<b>\$14,744</b>	<b>\$122,508</b>
<b>Federal Funds</b>					
11	Education	29,129	29,704	7,566	66,399
12	Justice	1,434	1,609	643	3,686
13	Health	14,841	18,331	6,943	40,116
14	All Other Agencies (a)	20,121	21,196	10,880	52,198
15	<b>Total Federal Funds</b>	<b>\$65,526</b>	<b>\$70,841</b>	<b>\$26,033</b>	<b>\$162,400</b>
16	<b>Total Vendor Disbursements from System</b>	<b>\$217,381</b>	<b>\$268,690</b>	<b>\$95,866</b>	<b>\$581,936</b>
17	<b>Unreconciled Vendor Disbursements (b)</b>	<b>\$4,559</b>	<b>\$9,096</b>	<b>\$21,729</b>	<b>\$35,384</b>
18	<b>Total Vendor Disbursements</b>	<b>\$221,940</b>	<b>\$277,785</b>	<b>\$117,595</b>	<b>\$617,320</b>

Source: Bank checks paid report and DTPR, PRIFAS system

Footnotes:

(a) Includes ASSMCA, Fighfighters Corps, Emergency Medical Corps, Natural Resources Administration, and others.

(b) Pending reconciliation between bank systems and DTPR systems.

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**As of September 30, 2017**

*Schedule F: Other Legislative Appropriations Detail*

<i>(figures in \$000s)</i>				
	Actual	Actual	Actual	YTD
	July	August	September	1Q 2018
<b><u>Agency</u></b>				
1 Correctional Health	\$3,829	\$5,730	\$3,490	\$13,048
2 House of Representatives	3,962	3,962	3,962	11,885
3 Puerto Rico Senate	3,411	3,411	3,411	10,233
4 Office of the Comptroller	3,113	3,113	3,113	9,340
5 Comprehensive Cancer Center	1,917	1,917	1,917	5,750
6 Legislative Donations Committee	1,667	1,667	1,667	5,000
7 Superintendent of the Capitol	1,262	1,262	1,262	3,787
8 Institute of Forensic Sciences	1,107	1,373	1,240	3,720
9 Martin Peña Canal Enlace Project Corporation	911	915	913	2,738
10 Authority of Public-Private Alliances (projects)	–	2,377	1,189	3,566
11 Legislative Services	873	873	873	2,619
12 Housing Financing Authority	790	790	790	2,369
13 Others (a)	5,300	6,288	5,773	17,362
<b>14 Total Other Legislative Appropriations</b>	<b>\$28,141</b>	<b>\$33,677</b>	<b>\$29,598</b>	<b>\$91,416</b>

Source: DTPR

**Footnotes:**

(a) Includes the Solid Waste Authority, Public Broadcasting Corporation, Musical Arts Corporation, and several other agencies.